

**College Station
Independent School District**

**Budget
For The
2007-2008
Fiscal Year**

**Adopted by Board of School Trustees
August 21, 2007**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2007-2008
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OVERVIEW

2007-2008 BUDGET OVERVIEW

One of the by-products of the budgeting process is the opportunity for the District to communicate to the community, staff and students some of the District's strengths and challenges in an environment that promotes trust.

Future Vision from a Budget Perspective

The vision for the current budget development process has been to provide adequate resources to support the success of current students while at the same time placing the District in a financial position so that future growth needs can be met in an orderly manner to support the success of future students.

The need for future construction of new campuses is now a reality. The design development for the District's seventh elementary school, Creek View Elementary School, is currently underway. The budget surplus in the proposed 2007-2008 budget continues to position the District to absorb the recurring operating costs of this new elementary campus. It also positions the District to minimize the budget reduction measures that might otherwise be required to create capacity in the budget for the recurring costs associated with additional potential new campuses.

Growth

The District continues to experience growth in student enrollment. The preliminary enrollment statistics for the 2007-2008 school year continue to trend upward. Average daily enrollment for the 2006-2007 school year increased over the 2005-2006 school year by 2.31 percent. The 2005-2006 school year resulted in an increase in average daily enrollment of 5.49 percent. The two school years prior to 2005-2006 each resulted in average daily enrollment increases of 3.56 percent.

Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD want their children to be a part of the District. Every effort is made by the District to provide a safe and healthy learning environment that encourages academic, social and emotional success for each student.

Property Values

The total taxable value of all property within the boundaries of the District continues to increase. The 2007 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 11.75 percent over the same category in 2006. This is a key factor for the District to continue its ability to generate revenues to fund operations.

Human Resources

The proposed budget provides an average salary increase to teachers, librarians, nurses and counselors of approximately 4 percent. The budget proposal provides an increase in compensation for other employees based on 3 percent of current salary.

One of the most important resources of the District is its faculty and staff. The District attempts to attract and retain the very best faculty and staff members possible. The proposed budget provides funding for a competitive compensation package with the goal of continuing to attract and retain the best educators to meet the needs of students in the District.

Student enrollment growth has created the need to add positions throughout the District. The proposed 2007-2008 budget provides funding for the staffing plan to meet the class size requirements in the elementary grade levels, and to meet identified needs in special areas.

The proposed District budget includes a monthly contribution of \$325 per employee toward the cost of the District's group health insurance plan made available through the Texas Teacher Retirement System. This monthly contribution is available to employees regularly scheduled to work 20 or more hours per week.

Legislative Scenario

The budget development process has included the impact of House Bill 1, 79th Texas Legislature, 3rd Called Session. The implementation of House Bill 1 has provided a reduction in the property tax rate. It has also provided the Board of Trustees with some discretion in establishing the tax rate. The proposed tax rate for Maintenance and Operations of \$1.00005 does not include an additional levy of \$0.04 available under the provisions of House Bill 1.

House Bill 1 provides some state aid to the District. However, the recapture provision is not eliminated. Approximately 13 percent of all Maintenance and Operations tax revenues collected from owners of taxable property located within the District are scheduled to be sent outside the District in the form of recapture payments during the 2007-2008 budget year.

Proposed Tax Rate Reduction

The proposed total tax rate of \$1.24105 per one hundred dollars in taxable property valuation is broken down into the following components:

Maintenance and Operations	\$1.00005
Debt Service	<u>0.24100</u>
Total Rate	<u>\$1.24105</u>

This proposed tax rate represents a total reduction of \$0.23895 from the tax rate for 2006. This compares to tax rates for the last few years as follows:

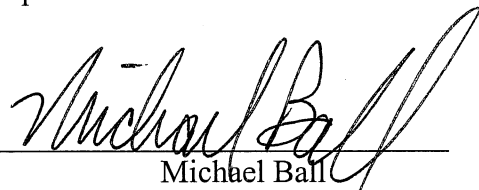
<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
\$1.75	\$1.75	\$1.79	\$1.79	\$1.77	\$1.77	\$1.675	\$1.48

Acknowledgments

We appreciate the continuing support of the College Station Independent School District Board of Trustees, and the Community, for continuing to make resources available to the District to facilitate the success of each student. We are particularly grateful to the voters of College Station Independent School District for their overwhelming support of the 2007 Bond Program. Our pledge is to be good stewards of the resources entrusted to us as we develop, implement, and maintain excellent educational opportunities to meet the unique needs of all students of the College Station Independent School District.



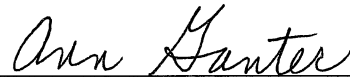
Dr. Eddie Coulson
Superintendent



Michael Ball
Deputy Superintendent
Business and Operations



Greg McIntyre
Deputy Superintendent
Curriculum, Instruction and Personnel



Ann Ganter
Director of Public Relations
and Education Foundation



Dr. Clark Ealy
Executive Director for Accountability,
Planning, and Assessment

OFFICIAL BUDGET

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FOR THE FISCAL YEAR ENDING AUGUST 31, 2008**

	General Fund	Special Revenue Funds	Capital Projects Fund	Proprietary Funds	Internal Service Funds	Debt Service Fund	Totals Memorandum Only
ESTIMATED REVENUES							
LOCAL/INTERMEDIATE							
Property Tax	\$50,110,945	\$0	\$0	\$0	\$0	\$11,650,212	\$61,761,157
Interest Earned	750,000	0	0	0	0	80,000	830,000
Child Nutrition		1,934,446	0	0	0	0	1,934,446
Co-Curricular	110,000	0	0	0	0	0	110,000
Other Revenues	335,000	724,815	2,585,000	1,199,221	249,527	0	5,093,563
TOTAL LOCAL/INTERMED.	51,305,945	2,659,261	2,585,000	1,199,221	249,527	11,730,212	69,729,166
STATE SOURCES							
Available School Fund	2,870,192	0	0	0	0	0	2,870,192
Technology Allotment		235,302	0	0	0	0	235,302
Foundation School Fund	14,035,186						14,035,186
TRS On-Behalf	2,601,543	0	0	0	0	0	2,601,543
Other State Revenues		675,516	0	0	0	0	675,516
TOTAL STATE	19,506,921	910,818	0	0	0	0	20,417,739
FEDERAL SOURCES							
National School Lunch/Breakfast		1,347,425	0	0	0	0	1,347,425
Other Federal	0	175,261	0	0	0	0	175,261
TOTAL FEDERAL	0	1,522,686	0	0	0	0	1,522,686
TOTAL ESTIMATED REVENUES	70,812,866	5,092,765	2,585,000	1,199,221	249,527	11,730,212	91,669,591
APPROPRIATIONS							
Payroll Costs	50,319,305	1,905,392	0	841,564	0	0	53,066,261
Contracted Services	5,091,755	170,520	0	40,611	3,600	0	5,306,486
Chapter 41 Recapture Payment	6,622,221	0	0	0	0	0	6,622,221
Materials and Supplies	3,541,987	2,435,477	0	249,296	0	0	6,226,760
Other Operating Costs	2,371,225	239,338	0	89,750	240,622	0	2,940,935
Debt Service	748,316	0	0	0	0	11,687,890	12,436,206
Capital Outlay	2,059,079	85,750	26,885,000	0	0	0	29,029,829
TOTAL APPROPRIATIONS	70,753,888	4,836,477	26,885,000	1,221,221	244,222	11,687,890	115,628,698
OTHER SOURCES (USES)	496,000	0	67,420,000	0	0	0	67,916,000
EXCESS (DEFICIENCY)	554,978	256,288	43,120,000	(22,000)	5,305	42,322	43,956,893
EST. FUND BALANCE 09/01/2007	28,052,111	1,282,000	1,700,000	376,000	752,000	2,277,000	34,439,111
EST. FUND BALANCE 08/31/2008	\$28,607,089	\$1,538,288	\$44,820,000	\$354,000	\$757,305	\$2,319,322	\$78,396,004

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2007-2008**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$50,110,945		\$11,650,212	\$61,761,157
Interest Earnings	750,000		80,000	830,000
Gate Receipts	110,000			110,000
Tuition	160,000			160,000
Child Nutrition		1,934,446		1,934,446
Rental Fees	39,000			39,000
Fees	26,000			26,000
Campus Activities				0
Miscellaneous Local	110,000	724,815		834,815
5700 Total Local	51,305,945	2,659,261	11,730,212	65,695,418
5800 State				
Available School Fund Revenue	2,870,192			2,870,192
Additional State Aid for Tax Red.	12,740,576			12,740,576
Adjustment to State Aid	(791)			(791)
Staff Allotment	265,500			265,500
High School Allotment	0	649,516		649,516
Educator Pay Raise (23.63 per WADA)	244,449			244,449
HB1 Additional Aid	785,452			785,452
Technology Allotment		235,302		235,302
TRS On-Behalf	2,601,543			2,601,543
Child Nutrition		26,000		26,000
5800 Total State	19,506,921	910,818	0	20,417,739
5900 Federal				
National School Lunch/Breakfast		1,347,425		1,347,425
USDA Commodities		175,261		175,261
Vocational				0
Other Federal				0
				0
5900 Total Federal	0	1,522,686	0	1,522,686
5000 Total Estimated Revenues	\$70,812,866	\$5,092,765	\$11,730,212	\$87,635,843

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2007-2008**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
APPROPRIATIONS:					
Instruction:	11				
Payroll Costs	6100	\$34,351,212	\$375,631	\$0	\$34,726,843
Contracted Services	6200	606,987	22,700	0	629,687
Supplies and Materials	6300	1,807,741	482,029	0	2,289,770
Other Operating Costs	6400	206,543	115,267	0	321,810
Debt Service	6500	0	0	0	0
Capital Outlay	6600	13,386	0	0	13,386
Total Instruction		36,985,869	995,627	0	37,981,496
Instructional Resources and Media Services:					
	12				
Payroll Costs	6100	810,670	0	0	810,670
Contracted Services	6200	42,118	1,750	0	43,868
Supplies and Materials	6300	47,605	53,099	0	100,704
Other Operating Costs	6400	8,285	500	0	8,785
Debt Service	6500	0	0	0	0
Capital Outlay	6600	92,902	15,500	0	108,402
Total Instructional Resources/Media Services		1,001,580	70,849	0	1,072,429
Curriculum/Staff Dev.:					
	13				
Payroll Costs	6100	485,798	0	0	485,798
Contracted Services	6200	43,112	2,500	0	45,612
Supplies and Materials	6300	81,285	250	0	81,535
Other Operating Costs	6400	222,730	27,450	0	250,180
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		832,925	30,200	0	863,125
Instructional Leadership:					
	21				
Payroll Costs	6100	714,605	0	0	714,605
Contracted Services	6200	36,895	0	0	36,895
Supplies and Materials	6300	75,119	0	0	75,119
Other Operating Costs	6400	34,931	0	0	34,931
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		861,550	0	0	861,550

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2007-2008**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23					
Payroll Costs		6100	\$3,115,848	\$0	0	\$3,115,848
Contracted Services		6200	25,560	0	0	25,560
Supplies and Materials		6300	47,731	9,420	0	57,151
Other Operating Costs		6400	40,130	15,600	0	55,730
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total School Leadership			3,229,269	25,020	0	3,254,289
Guidance and Counseling:	31					
Payroll Costs		6100	1,838,364	0	0	1,838,364
Contracted Services		6200	108,815	0	0	108,815
Supplies and Materials		6300	64,160	0	0	64,160
Other Operating Costs		6400	26,549	100	0	26,649
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Guidance and Counseling			2,037,888	100	0	2,037,988
Social Work Services:	32					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Social Work Services			0	0	0	0
Health Services:	33					
Payroll Costs		6100	679,541	0	0	679,541
Contracted Services		6200	12,967	0	0	12,967
Supplies and Materials		6300	13,918	100	0	14,018
Other Operating Costs		6400	4,032	0	0	4,032
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Health Services			710,458	100	0	710,558

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2007-2008**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34					
Payroll Costs		6100	\$1,150,272	\$0	\$0	\$1,150,272
Contracted Services		6200	55,800	0	0	55,800
Supplies and Materials		6300	173,148	0	0	173,148
Other Operating Costs		6400	61,308	300	0	61,608
Debt Service		6500	0	0	0	0
Capital Outlay		6600	496,000	0	0	496,000
Total Student Transportation			1,936,528	300	0	1,936,828
Food Services:	35					
Payroll Costs		6100	0	1,511,036	0	1,511,036
Contracted Services		6200	0	93,915	0	93,915
Supplies and Materials		6300	0	1,739,476	0	1,739,476
Other Operating Costs		6400	0	26,000	0	26,000
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	70,250	0	70,250
Total Food Services			0	3,440,677	0	3,440,677
Co. & Extracurricular Activities:	36					
Payroll Costs		6100	822,390	0	0	822,390
Contracted Services		6200	205,842	0	0	205,842
Supplies and Materials		6300	358,190	149,473	0	507,663
Other Operating Costs		6400	702,123	52,400	0	754,523
Debt Service		6500	0	0	0	0
Capital Outlay		6600	60,000	0	0	60,000
Total Co. & Extracurricular Activities			2,148,545	201,873	0	2,350,418
General Administration:	41					
Payroll Costs		6100	1,640,800	0	0	1,640,800
Contracted Services		6200	903,102	0	0	903,102
Supplies and Materials		6300	139,924	500	0	140,424
Other Operating Costs		6400	242,921	1,000	0	243,921
Debt Service		6500	0	0	0	0
Capital Outlay		6600	55,000	0	0	55,000
Total General Administration			2,981,747	1,500	0	2,983,247

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2007-2008**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51					
Payroll Costs		6100	\$3,835,410	\$0	\$0	\$3,835,410
Contracted Services		6200	2,658,743	49,655	0	2,708,398
Supplies and Materials		6300	638,784	0	0	638,784
Other Operating Costs		6400	386,978	721	0	387,699
Debt Service		6500	0	0	0	0
Capital Outlay		6600	176,491	0	0	176,491
Total Plant Maintenance			7,696,406	50,376	0	7,746,782
Security and Monitoring:	52					
Payroll Costs		6100	5,953	18,725	0	24,678
Contracted Services		6200	36,278	0	0	36,278
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Security and Monitoring			42,231	18,725	0	60,956
Computer Services:	53					
Payroll Costs		6100	676,207	0	0	676,207
Contracted Services		6200	355,536	0	0	355,536
Supplies and Materials		6300	89,810	0	0	89,810
Other Operating Costs		6400	10,572	0	0	10,572
Debt Service		6500	0	0	0	0
Capital Outlay		6600	15,000	0	0	15,000
Total Computer Services			1,147,125	0	0	1,147,125
Community Services:	61					
Payroll Costs		6100	192,235	0	0	192,235
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	4,572	1,130	0	5,702
Other Operating Costs		6400	11,220	0	0	11,220
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Community Services			208,027	1,130	0	209,157

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2007-2008**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Debt Service:	71					
Payroll Costs		6100	\$0	\$0	\$0	\$0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	748,316	0	11,687,890	12,436,206
Capital Outlay		6600	0	0	0	0
Total Debt Service			748,316	0	11,687,890	12,436,206
Facilities Acquisition and Construction:	81					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	45,000	0	0	45,000
Debt Service		6500	0	0	0	0
Capital Outlay		6600	1,150,300	0	0	1,150,300
Total Facilities Acq./Construction			1,195,300	0	0	1,195,300
Contracted Instructional Services:	91					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	6,622,221	0	0	6,622,221
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Contracted Instructional Services			6,622,221	0	0	6,622,221
Incremental Costs Chapter 36:	92					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Incremental Costs Chapter 36			0	0	0	0

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2007-2008**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	\$25,825	\$0	\$0	\$25,825
Total Payments to Fiscal Agent			25,825	0	0	25,825
Payments to Other School Districts:						
	94					
Contracted Services		6200	0	0	0	0
Total Payments to Other School Districts			0	0	0	0
Payments to Juvenile Justice Programs:						
	95					
Contracted Services		6200	0	0	0	0
Total Payments to Juvenile Justice Programs			0	0	0	0
Payments to Charter Schools:						
	96					
Contracted Services		6200	0	0	0	0
Payments to Charter Schools			0	0	0	0
Payments to Tax Increment Fund:						
	97					
Other Operating Costs		6400	342,078	0	0	342,078
Payments to Tax Increment Fund			342,078	0	0	342,078
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$50,319,305	\$1,905,392	\$0	\$52,224,697
Contracted Services		6200	11,713,976	170,520	0	11,884,496
Supplies and Materials		6300	3,541,987	2,435,477	0	5,977,464
Other Operating Costs		6400	2,371,225	239,338	0	2,610,563
Debt Service		6500	748,316	0	11,687,890	12,436,206
Capital Outlay		6600	2,059,079	85,750	0	2,144,829
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$70,753,888	\$4,836,477	\$11,687,890	\$87,278,255

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2008**

	Special Revenue Funds				Total Special Revenue
	240 Child Nutrition	411 Technology	428 High School Allotment	461 Campus Activity	
ESTIMATED REVENUES					
LOCAL/INTERMEDIATE					
Property Tax					\$0
TIF Payment					0
Child Nutrition	\$1,934,446				1,934,446
Co-Curricular					0
Other Revenues				\$724,815	724,815
TOTAL LOCAL/INTERMED.	1,934,446	0	0	724,815	2,659,261
STATE SOURCES					0
Available School Fund					0
Technology Allotment (\$27.42/ADA)		\$235,302			235,302
TRS On-Behalf					0
Other State Revenues	26,000		\$649,516		675,516
TOTAL STATE	26,000	235,302	649,516	0	910,818
FEDERAL SOURCES					
National School Lunch/Breakfast	1,347,425				1,347,425
Other Federal	175,261				175,261
TOTAL FEDERAL	1,522,686	0	0	0	1,522,686
TOTAL ESTIMATED REVENUES	3,483,132	235,302	649,516	724,815	5,092,765
APPROPRIATIONS					
Payroll Costs	1,511,036		375,631	18,725	1,905,392
Contracted Services	143,570		10,000	16,950	170,520
Chapter 41 Recapture Payment					0
Materials and Supplies	1,739,476	235,302	7,000	453,699	2,435,477
Other Operating Costs	26,000		3,000	210,338	239,338
Debt Service					0
Capital Outlay	70,250			15,500	85,750
TOTAL APPROPRIATIONS	3,490,332	235,302	395,631	715,212	4,836,477
OTHER SOURCES (USES)					0
EXCESS (DEFICIENCY)	(7,200)	0	253,885	9,603	256,288
EST. FUND BALANCE 09/01/2007	640,000	114,000	0	528,000	1,282,000
EST. FUND BALANCE 08/31/2008	\$632,800	\$114,000	\$253,885	\$537,603	\$1,538,288

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2008**

	Capital Projects Funds		Total Capital Projects
	1999 Bond Projects	2007 Bond Projects	
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax			0
TIF Payment			0
Child Nutrition			0
Co-Curricular			0
Other Revenues	\$85,000	\$2,500,000	\$2,585,000
TOTAL LOCAL/INTERMED.	85,000	2,500,000	2,585,000
STATE SOURCES			0
Available School Fund			0
Technology Allotment			0
TRS On-Behalf			0
Other State Revenues			0
TOTAL STATE	0	0	0
FEDERAL SOURCES			
National School Lunch/Breakfast			0
Other Federal			0
TOTAL FEDERAL	0	0	0
TOTAL ESTIMATED REVENUES	85,000	2,500,000	2,585,000
APPROPRIATIONS			
Payroll Costs			0
Contracted Services			0
Chapter 41 Recapture Payment			0
Materials and Supplies			0
Other Operating Costs			0
Debt Service			0
Capital Outlay	1,885,000	25,000,000	26,885,000
TOTAL APPROPRIATIONS	1,885,000	25,000,000	26,885,000
OTHER SOURCES (USES)		67,420,000	67,420,000
EXCESS (DEFICIENCY)	(1,800,000)	44,920,000	43,120,000
EST. FUND BALANCE 09/01/2007	1,800,000	(100,000)	1,700,000
EST. FUND BALANCE 08/31/2008	\$0	\$44,820,000	\$44,820,000

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2008**

	Proprietary Funds		Total Proprietary Funds
	714 Kids Klub	713 Community Ed	
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax			0
TIF Payment			0
Child Nutrition			0
Co-Curricular			0
Other Revenues	\$773,395	\$425,826	\$1,199,221
TOTAL LOCAL/INTERMED.	773,395	425,826	1,199,221
STATE SOURCES			0
Available School Fund			0
Technology Allotment			0
TRS On-Behalf			0
Other State Revenues			0
TOTAL STATE	0	0	0
FEDERAL SOURCES			
National School Lunch/Breakfast			0
Other Federal			0
TOTAL FEDERAL	0	0	0
TOTAL ESTIMATED REVENUES	773,395	425,826	1,199,221
APPROPRIATIONS			
Payroll Costs	557,288	284,276	841,564
Contracted Services	26,211	14,400	40,611
Chapter 41 Recapture Payment			0
Materials and Supplies	164,346	84,950	249,296
Other Operating Costs	47,550	42,200	89,750
Debt Service			0
Capital Outlay	0		0
TOTAL APPROPRIATIONS	795,395	425,826	1,221,221
OTHER SOURCES (USES)			0
EXCESS (DEFICIENCY)	(22,000)	0	(22,000)
EST. FUND BALANCE 09/01/2007	264,000	112,000	376,000
EST. FUND BALANCE 08/31/2008	\$242,000	\$112,000	\$354,000

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2008**

	Internal Service Funds		Total Internal Service
	752 Print Shop	773 Workers Compensation	
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax			0
TIF Payment			0
Child Nutrition			0
Co-Curricular			0
Other Revenues	\$0	\$249,527	\$249,527
TOTAL LOCAL/INTERMED.	0	249,527	249,527
STATE SOURCES			0
Available School Fund			0
Technology Allotment			0
TRS On-Behalf			0
Other State Revenues			0
TOTAL STATE	0	0	0
FEDERAL SOURCES			
National School Lunch/Breakfast			0
Other Federal			0
TOTAL FEDERAL	0	0	0
TOTAL ESTIMATED REVENUES	0	249,527	249,527
APPROPRIATIONS			
Payroll Costs			0
Contracted Services		3,600	3,600
Chapter 41 Recapture Payment			0
Materials and Supplies			0
Other Operating Costs		240,622	240,622
Debt Service			0
Capital Outlay			0
TOTAL APPROPRIATIONS	0	244,222	244,222
OTHER SOURCES (USES)			0
EXCESS (DEFICIENCY)	0	5,305	5,305
EST. FUND BALANCE 09/01/2007	519,000	233,000	752,000
EST. FUND BALANCE 08/31/2008	\$519,000	\$238,305	\$757,305

REVENUE

**College Station Independent School District
Sources of Revenue
General Fund**

	2007-2008	Percentage of Total Revenues	2006-2007	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$50,110,945	70.77%	\$59,066,116	83.41%
Gate Receipts	110,000	0.16%	110,000	0.16%
Tuition	160,000	0.23%	160,000	0.23%
Other Local	925,000	1.31%	925,000	1.31%
Total Local Sources	51,305,945	72.45%	60,261,116	85.10%
5800 State				
Available School Fund	2,870,192	4.05%	2,601,112	3.67%
Foundation School Fund	14,035,186	19.82%	6,587,044	9.30%
TRS On Behalf	2,601,543	3.67%	2,525,770	3.57%
Other State	0	0.00%	0	0.00%
Total State Sources	19,506,921	27.55%	11,713,926	16.54%
5900 Federal				
Other Federal	0	0.00%	20,000	0.03%
Total Federal Sources	0	0.00%	20,000	0.03%
Total Estimated Revenues	\$70,812,866	100.00%	\$71,995,042	100.00%

**College Station Independent School District
Tax Rate Summary and History
2007-2008**

ACTUAL TAX RATE COMPARISON

	2006-2007	2007-2008	Change
Rate for Maintenance and Operations	1.33000	1.00005	-0.32995
Rate for Debt Service	0.15000	0.24100	0.09100
Total Tax Rate	<u>1.48000</u>	<u>1.24105</u>	<u>-0.23895</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04005	1.00005
Calculated Debt Service Tax Rate	0.28888	0.24100
Total	<u>1.32893</u>	<u>1.24105</u>

TAX RATE HISTORY

99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07
\$1.75	\$1.75	\$1.79	\$1.79	\$1.77	\$1.77	\$1.675	\$1.480

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2007-2008

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$178,030	\$186,990	5.0329%
Average Taxable Value of Residences	\$161,364	\$170,876	5.8947%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.48000</u>	<u>\$1.24105</u>	<u>-16.1453%</u>
Taxes Due on Average Residence	\$2,388.19	\$2,120.66	-11.2022%
Increase (Decrease) in Annual Taxes		(\$267.53)	

Please note that all residence values did not change from the prior year, or change by the average above. The average home value is influenced by the revaluation of existing homes, and the value of new homes constructed during the year. The taxable value of an individual home can only be determined by reviewing your appraisal notice or by contacting the Brazos County Appraisal District.

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or taxable value.

**College Station Independent School District
Comparison of Tax Levy
On Various Residence Values
At Average Increase In Home Value
(Where Taxpayer is Under 65 Years of Age)**

2006-2007 Values

Appraised Value	\$50,000	\$85,000	\$100,000	\$150,000	\$200,000	\$250,000
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	35,000	70,000	85,000	135,000	185,000	235,000
Tax Rate	\$1.48000	\$1.48000	\$1.48000	\$1.48000	\$1.48000	\$1.48000
Tax Levy	\$518.00	\$1,036.00	\$1,258.00	\$1,998.00	\$2,738.00	\$3,478.00

2007-2008 Values

Appraised Value	\$52,516	\$89,278	\$105,033	\$157,549	\$210,066	\$262,582
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	37,516	74,278	90,033	142,549	195,066	247,582
Proposed Tax Rate	\$1.24105	\$1.24105	\$1.24105	\$1.24105	\$1.24105	\$1.24105
Proposed Tax Levy	\$465.60	\$921.83	\$1,117.35	\$1,769.11	\$2,420.86	\$3,072.62

Tax Levy Change	(\$52.40)	(\$114.17)	(\$140.65)	(\$228.89)	(\$317.14)	(\$405.38)
Percentage Change	-10.12%	-11.02%	-11.18%	-11.46%	-11.58%	-11.66%

For homeowners over age 65, property taxes are frozen at the dollar amount they were in the year the homeowner first became eligible for the over age 65 exemption. In addition to the standard exemption noted above, over age 65 homeowners also receive an additional \$5,000 local and \$10,000 state over age 65 exemption. This means that unless new improvements are added to an over age 65 homestead, taxes will not increase due to revaluation or tax rate increases.

The average residence value in the District in 2007 was \$186,990. Average home value in 2006 was \$178,030. This represents an increase in the average value of 5.0329 percent.

**CERTIFIED TAX ROLL COMPARISON
2007 VERSUS 2006**

2007

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$559,572,470	\$2,220,583,169	\$0	\$2,780,155,639	(\$190,186,120)	(\$311,624,927)	\$2,278,344,592	10.466%
NON-HOMESITES	\$800,678,041	\$1,675,850,584	\$0	\$2,476,528,625	(\$491,538,387)		\$1,984,990,238	15.220%
LAND - AGRICULTURAL	\$145,467,900	\$0	\$0	\$145,467,900	(\$143,337,400)		\$2,130,500	-5.161%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0		\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$427,792,676	\$427,792,676	\$0		\$427,792,676	3.233%
MINERALS	\$0	\$0	\$24,711,927	\$24,711,927	\$0		\$24,711,927	23.336%
NET TAXABLE	\$1,505,718,411	\$3,896,433,753	\$452,504,603	\$5,854,656,767	(\$825,061,907)		\$5,029,594,860	11.881%
LESS: FREEZE TAXABLE						(\$311,624,927)	(\$311,624,927)	13.927%
FREEZE ADJUSTED TAXABLE							\$4,717,969,933	11.749%

2006

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$458,375,750	\$2,065,581,368	\$0	\$2,523,957,118	(\$187,933,381)	(\$273,530,255)	\$2,062,493,482
NON-HOMESITES	\$654,159,225	\$1,526,867,898	\$0	\$2,181,027,123	(\$458,250,454)		\$1,722,776,669
LAND - AGRICULTURAL	\$116,679,120	\$0	\$0	\$116,679,120	(\$114,432,680)		\$2,246,440
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0		\$0
PERSONAL PROPERTY	\$0	\$0	\$414,394,057	\$414,394,057	\$0		\$414,394,057
MINERALS	\$0	\$0	\$20,036,339	\$20,036,339	\$0		\$20,036,339
NET TAXABLE	\$1,229,214,095	\$3,592,449,266	\$434,430,396	\$5,256,093,757	(\$760,616,515)		\$4,495,477,242
LESS: FREEZE TAXABLE						(\$273,530,255)	(\$273,530,255)
FREEZE ADJUSTED TAXABLE							\$4,221,946,987

CHANGE

CHANGE	\$276,504,316	\$303,984,487	\$18,074,207	\$598,563,010	(\$64,445,392)	(\$38,094,672)	\$496,022,946
PERCENT CHANGE	22.494%	8.462%	4.160%	11.388%	8.473%	13.927%	11.749%

Note: Freeze value is the value of homesteads frozen for over age 65 homeowners. Tax on these homes is frozen in the year the homeowner attains age 65.

APPROPRIATIONS

**College Station Independent School District
 Appropriations by Object Category - General Fund
 Budget Year 2007-2008**

Object Category	Object Number	2007-2008		2006-2007	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$50,319,305	71.12%	\$47,132,332	67.59%
Contracted Services	6200	11,713,976	16.56%	14,911,023	21.38%
Supplies and Materials	6300	3,541,987	5.01%	3,033,983	4.35%
Other Operating Costs	6400	2,371,225	3.35%	2,113,333	3.03%
Debt Service	6500	748,316	1.06%	837,066	1.20%
Capital Outlay	6600	2,059,079	2.91%	1,702,910	2.44%
Total Appropriations		\$70,753,888	100.00%	\$69,730,647	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2007-2008

	Function Code	2007-2008		2006-2007	
		Total Appropriation	% of Approp.	Total Appropriation	% of Approp.
Instruction	11	36,985,869	52.27%	33,997,989	48.76%
Instructional Resources and Media Services	12	1,001,580	1.42%	1,098,847	1.58%
Curriculum and Staff Development	13	832,925	1.18%	643,345	0.92%
Instructional Leadership	21	861,550	1.22%	1,039,541	1.49%
School Leadership	23	3,229,269	4.56%	3,199,549	4.59%
Guidance and Counseling	31	2,037,888	2.88%	1,807,124	2.59%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	710,458	1.00%	623,960	0.89%
Student Transportation	34	1,936,528	2.74%	1,323,134	1.90%
Co. & Extracurricular Activities	36	2,148,545	3.04%	1,902,997	2.73%
General Administration	41	2,981,747	4.21%	2,611,828	3.75%
Plant Maintenance	51	7,696,406	10.88%	8,009,326	11.49%
Security and Monitoring	52	42,231	0.06%	8,769	0.01%
Computer Services	53	1,147,125	1.62%	954,639	1.37%
Community Services	61	208,027	0.29%	200,520	0.29%
Debt Service	71	748,316	1.06%	837,066	1.20%
Facilities Acquisition and Construction	81	1,195,300	1.69%	1,062,000	1.52%
Contracted Instructional Services	91	6,622,221	9.36%	10,067,935	14.44%
Payments to Fiscal Agent	93	25,825	0.04%	0	0.00%
Payments to Tax Increment Fund	97	342,078	0.48%	342,078	0.49%
Total Appropriations		70,753,888	100.00%	69,730,647	100.00%

DEBT REQUIREMENTS

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE REQUIREMENTS
As of August 31, 2007**

(Sale and Pricing Date 8/21/07
Delivery Date 09/19/07)

Fiscal Yr. Ending 8/31	Series 1999 Building Bonds		Series 2002 Refunding Bonds		Series 2004 Building Bonds		Series 2004 Refunding Bonds		Series 2007 Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2008	345,000	258,424	2,025,000	199,786	565,000	486,950	1,670,000	735,219	2,595,000	2,856,815	11,737,194
2009	360,000	237,293	2,145,000	95,536	580,000	472,825	1,745,000	681,813	2,420,000	3,006,238	11,743,705
2010	375,000	218,213	745,000	26,546	595,000	456,875	1,825,000	616,081	2,520,000	2,906,413	10,284,128
2011	395,000	202,744	130,000	8,418	610,000	439,025	1,895,000	536,978	2,620,000	2,799,313	9,636,478
2012	410,000	186,450	130,000	2,827	630,000	414,625	2,005,000	445,125	2,725,000	2,687,963	9,636,990
2013	430,000	169,538			645,000	389,425	2,120,000	342,000	2,830,000	2,575,556	9,501,519
2014	450,000	151,800			670,000	363,625	2,235,000	233,125	2,945,000	2,458,819	9,507,369
2015	475,000	133,238			695,000	340,175	2,300,000	119,750	3,065,000	2,337,338	9,465,501
2016	500,000	113,644			720,000	315,155	1,245,000	31,125	3,190,000	2,203,244	8,318,168
2017	525,000	93,019			745,000	288,515			3,325,000	2,059,694	7,036,228
2018	550,000	71,363			780,000	260,205			3,160,000	1,910,069	6,731,637
2019	575,000	48,675			810,000	229,785			3,295,000	1,771,819	6,730,279
2020	605,000	24,956			845,000	197,385			3,455,000	1,623,544	6,750,885
2021					880,000	162,740			3,615,000	1,463,750	6,121,490
2022					920,000	125,780			3,790,000	1,283,000	6,118,780
2023					960,000	86,220			3,970,000	1,093,500	6,109,720
2024					1,005,000	44,220			4,155,000	895,000	6,099,220
2025									4,365,000	687,250	5,052,250
2026									4,585,000	469,000	5,054,000
2027									4,795,000	239,750	5,034,750
Totals	\$5,995,000	\$1,909,357	\$5,175,000	\$333,113	\$12,655,000	\$5,073,530	\$17,040,000	\$3,741,216	\$67,420,000	\$37,328,071	\$141,529,287

Outstanding Principal	\$108,285,000
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